

In re DPH Holdings Corp., et al.

Forty-Fourth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit L - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC